IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

INCOME TAX APPLICATION NO.120 OF 2002

The Commissionr of Income-tax,
Bombay City VI .. Applicant.

Versus

Redoffusion Advertising Pvt.Ltd.
readymoney terrace .. Respondent.

Mr.A.D. Kango for the applicant.

None for the respondent.

CORAM : DR.S. RADHAKRISHNAN, &
J.P. DEVADHAR, JJ.

DATED : 22ND JANUARY, 2007.

P.C. :

1. Heard the learned counsel for the petitioner. The following substantial question of law is sought to be raised in this application.

> Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the assessee is an industrial company and is entitled to be taxed at the lower rates applicable to an industrial company ?

2. We have perused the order of the Income Tax Appellate Tribunal. Paragraph 2 makes it clear that even for the assessment year 1985-86, no reference application was filed by the department and for the earlier assessment years 1982-83 and 1984-85, reference applications filed by the department with regard to the aforesaid question of law were rejected.

3. In view thereof, we do not find any substantial question of law in this application. The application is rejected with no order as to costs.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)